



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Arcanum Area Community Improvement Corporation
Darke County
104 West South Street
Arcanum, Ohio 45304

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Arcanum Area Community Improvement Corporation, Darke County (the Corporation) for the years ended December 31, 2016 and 2015.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Corporation's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Corporation's financial statements, transactions or balances for the years ended December 31, 2016 and 2015.

The Corporation's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

Ohio Rev. Code §1724.05 requires Community Improvement Corporations to file annual financial reports with the Auditor of State within 120 days of the fiscal year end. The 2015 annual financial report was filed on June 28, 2016, which is after the 120 day filing deadline. The Corporation should implement procedures to ensure that the annual financial report is filed prior to the reporting deadline.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

March 16, 2017

This page intentionally left blank.



Dave Yost • Auditor of State

ARCANUM AREA COMMUNITY IMPROVEMENT CORPORATION, INC.

DARKE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MARCH 30, 2017**